

## **EXHIBIT B**

Report created: 1/9/2012

BANK OF AMERICA CORPORATION (1073757)

as of 01/09/2012

Hierarchy report with the following institution types: Commercial Bank, Cooperative Bank, Credit Union, Edge/Agreement Corporation, Financial Holding Company, Holding Company, Industrial Bank, Insurance Co. Broker/Agent/Underwriter, Nondepository Trust Company, Other Company, Savings Bank, Savings and Loan Association, and the Securities Broker/Dealer/Underwriter

Seq Num Name (RSSD ID)	Parent Seq	City	State or Country	Entity Type
1 * BANK OF AMERICA CORPORATION (1073757)		CHARLOTTE	NC	Financial Holding Company - Domestic
2 -* FLEET FINANCIAL CORPORATION (789770)	1	PROVIDENCE	RI	Finance Company
3 -* WESTMINSTER PROPERTIES, INC. (1113541)	1	PROVIDENCE	RI	Domestic Entity Other
4 -* BA GSS INTERNATIONAL C.V. (3727241)	1	SAINT HELIER	CHANNEL ISLANDS	International Nonbank Sub of Domestic Entities
5 --* BA GSS INTERNATIONAL B.V. (3727269)	4	AMSTERDAM	NETHERLANDS	International Nonbank Sub of Domestic Entities
6 ---* BANK OF AMERICA (GSS) LIMITED (3696440)	5	LONDON	ENGLAND	International Nonbank Sub of Domestic Entities
7 ----* BANK OF AMERICA GSS NOMINEES LIMITED (3696561)	6	LONDON	ENGLAND	International Nonbank Sub of Domestic Entities
8 ----* BOFAML TRUSTEES LIMITED (4231950)	6	LONDON	ENGLAND	International Nonbank Sub of Domestic Entities
9 ---* BA CUSTODIAL SERVICES (JERSEY) LIMITED (3696598)	5	SAINT HELIER	CHANNEL ISLANDS	International Nonbank Sub of Domestic Entities
10 ---* BANK OF AMERICA CUSTODIAL SERVICES (IRELAND) LIMITED (3696619)	5	DUBLIN	IRELAND	International Nonbank Sub of Domestic Entities
11 ---* BA FUND SERVICE (CAYMAN) LIMITED (3696628)	5	GEORGE TOWN	CAYMAN ISLANDS	International Nonbank Sub of Domestic Entities
12 -* BANK OF AMERICA CHARITABLE FOUNDATION, INC., THE (3789230)	1	CHARLOTTE	NC	Domestic Entity Other
13 -* BAPCC II, LLC (3811627)	1	SAN FRANCISCO	CA	Domestic Entity Other
14 -* EQUITY FINANCE DELAWARE, LLC (3904190)	1	NEW YORK	NY	Domestic Entity Other
15 -* BA PARTNERS FUND IV - NEW CENTURY, L.P. (4055978)	1	BOSTON	MA	Domestic Entity Other

\* Institutions Matching Selection Rule.

+ For purposes of Regulation Y, the top-tier reporter's ownership level in this banking organization does not meet the definition of "control"; however, the ownership level does meet the FY Y-10/10F reportability criteria as this banking relationship is regulated by the Federal Reserve.

^ Although this relationship is not governed by U.S. banking statutes, it is included because it is of interest to the Federal Reserve.

Report created: 1/9/2012

BANK OF AMERICA CORPORATION (1073757)

as of 01/09/2012

Hierarchy report with the following institution types: Commercial Bank, Cooperative Bank, Credit Union, Edge/Agreement Corporation, Financial Holding Company, Holding Company, Industrial Bank, Insurance Co. Broker/Agent/Underwriter, Nondepository Trust Company, Other Company, Savings Bank, Savings and Loan Association, and the Securities Broker/Dealer/Underwriter

Seq Num Name (RSSD ID)	Parent Seq	City	State or Country	Entity Type
2779 -* PRLAP, INC. (NORTH CAROLINA CORPORATION) (1073841)	1	CHARLOTTE	NC	Domestic Entity Other
2780 -* BANKBOSTON CAPITAL TRUST I (2532505)	1	BOSTON	MA	Domestic Entity Other
2781 -* BANKBOSTON CAPITAL TRUST II (2532514)	1	BOSTON	MA	Domestic Entity Other
2782 -* FLEET CAPITAL TRUST II (2537087)	1	BOSTON	MA	Domestic Entity Other
2783 -* NB CAPITAL TRUST III (2538105)	1	CHARLOTTE	NC	Domestic Entity Other
2784 -* MBNA CAPITAL A (2548382)	1	WILMINGTON	DE	Domestic Entity Other
2785 -* MBNA CAPITAL B (2548412)	1	WILMINGTON	DE	Domestic Entity Other
2786 -* COUNTRYWIDE FINANCIAL CORPORATION (2549857)	1	CALABASAS	CA	
2787 --* COUNTRYWIDE HOME LOANS, INC. (1644643)	2786	CALABASAS	CA	Domestic Entity Other
2788 ---* PARK MONACO INC. (3145519)	2787	CALABASAS	CA	Domestic Entity Other
2789 --* CHL TRANSFER CORP. (3032776)	2786	CALABASAS	CA	Domestic Entity Other
2790 --* COUNTRYWIDE CAPITAL MARKETS, LLC (3033072)	2786	CALABASAS	CA	Domestic Entity Other
2791 ---* COUNTRYWIDE SECURITIES CORPORATION (3033102)	2790	CALABASAS	CA	Securities Broker/Dealer
2792 ---* COUNTRYWIDE ASSET MANAGEMENT CORP. (3033120)	2790	CALABASAS	CA	Domestic Entity Other
2793 ---* COUNTRYWIDE COMMERCIAL REAL ESTATE FINANCE, INC. (3267484)	2790	CALABASAS	CA	Domestic Entity Other
2794 ----* COUNTRYWIDE COMMERCIAL JPI LLC (3469336)	2793	CALABASAS	CA	Domestic Entity Other
2795 ----* COUNTRYWIDE COMMERCIAL MORTGAGE CAPITAL, INC. (3813667)	2793	CALABASAS	CA	Domestic Entity Other
2796 ---* CSC FUTURES INC. (3340789)	2790	CALABASAS	CA	Domestic Entity Other
2797 ---* COUNTRYWIDE SUNFISH MANAGEMENT LLC (3348664)	2790	CALABASAS	CA	Domestic Entity Other
2798 ---* COUNTRYWIDE ALTERNATIVE INVESTMENTS INC. (3435050)	2790	CALABASAS	CA	Domestic Entity Other
2799 ----* COUNTRYWIDE ALTERNATIVE ASSET MANAGEMENT INC. (3435069)	2798	CALABASAS	CA	Domestic Entity Other
2800 ---* COUNTRYWIDE CAPITAL MARKETS ASIA (HK) LIMITED (3450503)	2790	HONG KONG	HONG KONG	International Nonbank Sub of Domestic

\* Institutions Matching Selection Rule.

+ For purposes of Regulation Y, the top-tier reporter's ownership level in this banking organization does not meet the definition of "control"; however, the ownership level does meet the FY Y-10/10F reportability criteria as this banking relationship is regulated by the Federal Reserve.

^ Although this relationship is not governed by U.S. banking statutes, it is included because it is of interest to the Federal Reserve.

Report created: 1/9/2012

BANK OF AMERICA CORPORATION (1073757)

as of 01/09/2012

Hierarchy report with the following institution types: Commercial Bank, Cooperative Bank, Credit Union, Edge/Agreement Corporation, Financial Holding Company, Holding Company, Industrial Bank, Insurance Co. Broker/Agent/Underwriter, Nondepository Trust Company, Other Company, Savings Bank, Savings and Loan Association, and the Securities Broker/Dealer/Underwriter

Seq Num Name (RSSD ID)	Parent Seq	City	State or Country	Entity Type
3023 ----* BA FUND SERVICE (CAYMAN) LIMITED (3696628)	3017	GEORGE TOWN	CAYMAN ISLANDS	International Nonbank Sub of Domestic Entities
3024 --* BAC STRATEGIC INVESTMENTS B.V. (3925047)	3015	AMSTERDAM	NETHERLAN DS	International Nonbank Sub of Domestic Entities

Total Records: 3024

\* Institutions Matching Selection Rule.

+ For purposes of Regulation Y, the top-tier reporter's ownership level in this banking organization does not meet the definition of "control"; however, the ownership level does meet the FY Y-10/10F reportability criteria as this banking relationship is regulated by the Federal Reserve.

^ Although this relationship is not governed by U.S. banking statutes, it is included because it is of interest to the Federal Reserve.